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CENTRAL FAX CENTER****SEP 13 2006**Appl. No. 10/714,021  
Reply to Office Action of June 13, 2006**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

<b>Appl. No.:</b>	10/714,021	<b>Confirmation No.:</b>	1983
<b>Inventor:</b>	Atsushi Kato		
<b>Filed:</b>	November 13, 2003		
<b>TC/A.U.:</b>	1773		
<b>Examiner:</b>	Stevan A. Resan		
<b>Docket No.:</b>	075834.00447		
<b>Customer No.:</b>	33448		

**PRELIMINARY AMENDMENT ACCOMPANYING RCE**Mail Stop RCE  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, Virginia 22313-1450

S I R:

In response to the Office Action of June 13, 2006, please amend the above-identified application as follows:

**Amendments to the Title of the Invention** are on page 2 of this paper.

**Amendments to the Claims** begin on page 3 of this paper.

**Remarks/Arguments** begin on page 5 of this paper.

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Please replace the Title of the Invention with:

**"MAGNETIC RECORDING MEDIUM WITH DUAL MAGNETIC LAYERS  
INCLUDING SPECIFIC RESINS"**